Financial Section & Warrant for the 1974 Annual Town Meeting

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of this report has been
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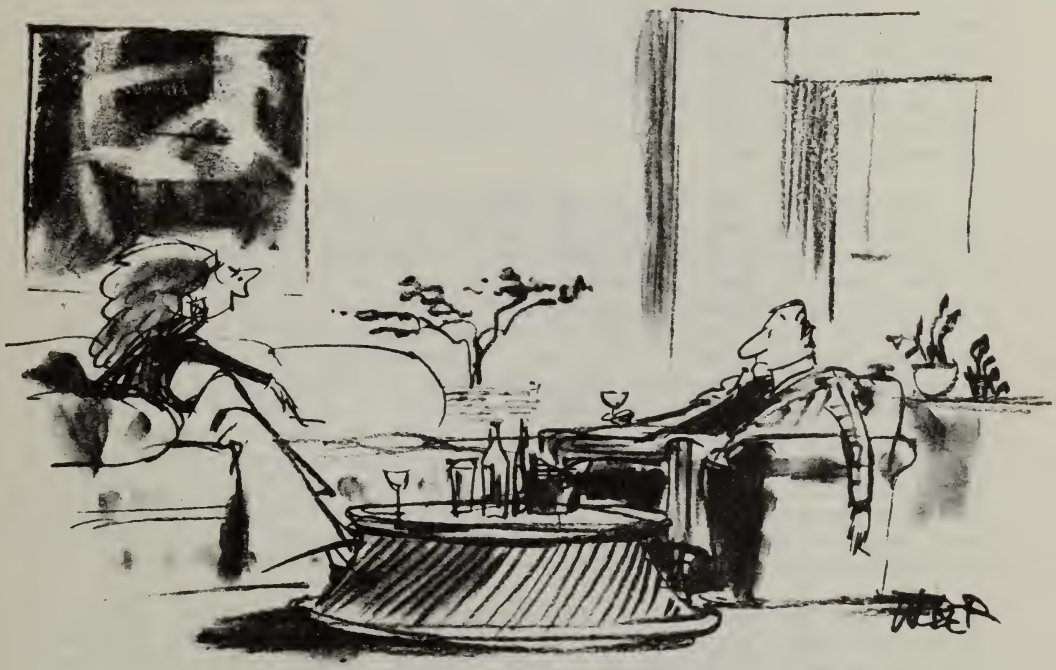
TOWN OF LINCOLN

REPORT
of the
FINANCE COMMITTEE

1973

REPORT OF THE FINANCE COMMITTEE



"Come on, Warren! Aren't you just a tiny bit excited about the New Austerity?"

Cartoon Courtesy of The New Yorker Magazine

REPORT

of the

FINANCE COMMITTEE

1974-75 Budget

The budgeting process for 1974-75 has been a real challenge. For the first time in history the Town has had to finalize its budget five months prior to the beginning of the fiscal year. In addition, our last budget was an eighteen-month budget, and it is difficult to determine expenditures for the twelve-month period ending June 30, 1974. Add an inflation factor of 8.5% for 1973 and an unknown factor for 1974 to the problems caused by the change in the budgeting cycle, and the challenge becomes quite evident.

Nevertheless, the town boards have tried to meet this challenge, and the Finance Committee has tried to control our own town inflation. Early in November, the Finance Committee issued guidelines for budget increases. At that time, the National Cost of Living Index had increased 7% from the prior year and, although we did not have current information for Boston at that time, comparison of prior quarterly figures showed that this area was increasing at about the same rate. Recognizing that the town is no different from everyone else, we established our guidelines on the basis that they could be met by town agencies without requiring a reduction of town services. Therefore, we set a guideline for budget increases (excluding fuel and utilities) of 6% for all town agencies and 7% per pupil for the schools, which face some unique problems in maintaining quality while enrollment is declining. At that point in time, we believed that such increases would meet our goal of providing the same town services at an increased cost which was below the rise in the cost of living.

In less than three months the economy has proved us wrong. The latest available data shows that the cost of living rose 8.8% in 1973 and from our personal observations is still rising. Reluctantly, and with the taxpayers' interests in mind, we have increased our guidelines to 7.5% for town agencies and 8.8% per pupil for the schools. These guidelines seem more appropriate today to accomplish our goals of November.

The 1974-75 budget projects an increase in town spending of $435,667, or 12.6%. While this budget, at first glance, appears to be exorbitant, we would like to direct your attention to Table 1, which summarizes the budget, in order to put it in better perspective. As you can see from this table, we have expanded the information contained therein this year to include "adjustments", and we have computed the percentage increases based upon the adjusted increases. We have done this to give you a better picture of the actions of the town boards in setting their budgets, not to deceive you into thinking that "everything is beautiful".

TABLE 1

Category	1973-74 Budget	1974-75 Budget	Increase (Decrease)	Adjustments	Adjusted Increase (Decrease)	% Adjusted Increase (Decrease)
General Government	$ 160,325	$ 183,506	$ 23,181	$ (5,000)	$ 18,181	11.3%
Public Safety	309,476	360,485	51,009	(26,000)	25,009	8.1%
Health & Sanitation	33,126	36,010	2,884		2,884	8.7%
Public Works	263,251	284,716	21,465		21,465	8.2%
Public Welfare	11,000	9,000	(2,000)		(2,000)	(18.2%)
Elementary School	1,367,218	1,593,000	225,782	(80,000)	145,782	10.4%
Regional High School	662,682	719,254	56,572	(71,693)	(15,121)	(2.3%)
Vo-Tech School	35,556	49,107	13,551		13,551	38.1%
Library	91,063	98,086	7,023		7,023	7.7%
Recreation	20,870	23,320	2,450		2,450	11.7%
Cemeteries	7,367	6,900	(467)		(467)	(6.3%)
Debt Service	308,513	316,570	8,057	(21,500)	(13,443)	(4.3%)
Unclassified	146,307	172,800	26,493		26,493	18.1%
Reserve	33,333	33,000	(333)		(333)	(1.0%)
	$3,450,087	$3,885,754	$ 435,667	$ 204,193	$ 231,474	6.7%

Before you ask the "Town Fathers" for their heads, let us explain that our "adjustments" represent increases which have been predetermined, prior to the setting of budgets, and could not be affected in the budgeting process. There are two causes for these adjustments as described below:

1) Elementary and High School budgets contain an increase for teachers' salaries of $151,693, resulting from a change in the law regarding the budgeting of teachers' salaries for July and August. The problem arises from the fact that a teacher's salary year is September 1 to August 31, while the budget year is July 1 - June 30, and teachers can elect to be paid on a 12 month basis. Because previous budgets were prepared on a calendar year, prior to our 18-month budget there was no problem. However, when we switched to a June 30 fiscal year, the question of July and August salary payments arose and it was determined that they could be excluded from the 1973-74 budget. At the request of the Finance Committee, both the Elementary and High School Committees reduced their 1973-74 budgets for these estimated payments, $40,000 and $35,896 (Lincoln's share) respectively. Later in 1973, however, the law was changed specifically requiring the inclusion of all teachers' salaries through August of 1975 in the budget for 1974-75, whether or not they are paid before June 30, 1975. The result of this change is that we, the taxpayers, benefitted this year by paying no July-August salaries, but we will have to pay July-August salaries for two years in the coming year. The calculation for the Elementary School adjustment is shown below:

	1973-74	1974-75	Increase
Actual Budget for school year 9/1 - 8/31	$1,407,218	$1,553,000	$ 145,782
Salaries for July and August 1974	- 40,000	+ 40,000	+ 80,000
Budget per Warrant Article 5	$1,367,218	$1,593,000	$ 205,782

2) At Town Meeting in December, 1973, the town voted several warrant articles which will have a continuing impact on town expenditures. These expenditures are not included in the 1973-74 budget figures. Increases resulting from these votes are:

a) Hire one man for the Conservation Commission to work on upkeep of conservation lands - $5,000 (Salary net of conservation income.)

b) Provide twenty-four hour two-man coverage at the fire station - $26,000

c) Construct a swimming pool adjacent to the school (to be bonded) - $10,000 principal payment plus $5,500 interest (to be reimbursed by the Codman Trust)

d) Purchase of Norton-Militzer land - $6,000 interest

The total addition to the town budget is $52,500, of which

$15,500 is reimbursable.

As is shown in Table 1, these non-controllable increases account for $204,000 of the $435,000 increase in the budget. This leaves $231,000 in controllable increases, amounting to a 6.7% increase over the 1973-74 budget. In light of the current economic situation and considering that fuel and utilities (2.9% of the 1973-74 budget) have accounted for 10% of this increase, we believe this budget reflects an overall conscientious effort to control the rising costs of town government, while maintaining a good level of services for the inhabitants of the Town.

BUDGET COMMENTS

Some categories within the budget exceed our guidelines by several per cent and we have reviewed the causes with the boards involved. Our focus has been on three categories, as follows:

1. General Government (after adjustment)

The primary causes for the increase arise in Town Office - Clerks' salaries, Planning Board Expense, and Town Hall - Maintenance and Expense accounts. The increase in Town Office salaries results from raises given to certain Town Hall personnel to bring their salaries up to a level commensurate with their responsibilities and comparable salaries elsewhere. These increases were recommended by the Personnel Board and we strongly support this action. The increase in Planning Board expense has been requested to cover anticipated costs for outside services resulting from additional work required in connection with several large projects which have come or are coming before the Board. We believe this request is justified. Town Hall maintenance and expense includes funds for several minor renovations to the Town Hall. This request requires further justification before we can endorse this item. Overall, we believe that the General Government budget could be reduced by $5,000 without impairing service.

2. Elementary Schools (after adjustment)

At the preliminary budget hearing on February 6, 1974, we expressed our views on the increase in the School budget for 1974-75. At that meeting we stated that:

A. We could not support the School budget as presented because we believe that it could be reduced by $30,000 without reducing the quality of the educational program.

B. We will not support a final school budget unless the % salary increase for the 1974-75 school year is substantially less than it has averaged in the past four years and such % is consistent with increases for other Town employees.

The basis for these statements was that:

a) Lincoln's per pupil cost is among the ten highest in the State, is highest in the State for elementary schools, and is highest in the State for schools of its size. The per pupil cost of educating a child in the Lincoln Elementary Schools is roughly equivalent to the tuition charged in many private schools.

b) Based upon limited knowledge, because we are ahead of most towns in the budgeting process, the increase in our School budget appears to be high, both in amount and in per pupil cost.

	% Increase	
	Amount	Pupil Cost
Lincoln	10.4%	17.6%
Other systems (range)	8.9%	7.5-12%

c) Our 1973-74 salary range is consistent with other towns.

d) All town employees should be treated equally commensurate with their duties, responsibility, experience and training. This means that some jobs and positions will pay more than others, but we doubt whether the rate of increase in compensation for one group of employees versus another should be significantly different over the long haul.

3. Unclassified

The increase in this category results from an increase in the Employee Hospitalization and Insurance Fund of $15,000, and the addition of a Youth Director and Program of $10,000. We support the increase in the insurance account on the basis that the additional coverage of a "Master Medical Plan" as opposed to a "Major Medical Plan" and the implementation of a Long-Term Disability Program would be most advantageous to Town and School employees. While we believe there is a need for increased youth activities within the Town, we do not have sufficient information at this time to support this expenditure.

These are the categories we believe deserve attention between now and Town Meeting. With the exception of those items on which we have expressed opposition or lack of support, we support the recommended 1974-75 budget.

1974-1975 Tax Rate

Last year we stated that projecting the tax rate would be "particularly hazardous", but being of stout heart, we have done so again based on less reliable information than we have ever had. Our estimate, as shown in Exhibit 1, is $67.00, an increase of $3.20, or 5%. We have long held that

we should strive to attain 5% as an annual limit to our tax increase, and certainly could not expect to do much better under present economic conditions.

Many assumptions are made in the preparation of our estimated tax rate, and as you are aware, we may prove to be wrong. As you may remember, last year the State changed the "Cherry Sheet" distribution formula, which resulted in a $100,000 reduction in the distribution to Lincoln. We later received this distribution, and the funds should be available and are included in the State and Local Aid Funds included in our estimate.

Overall we have tried to take a conservative view in estimating the tax rate. We have used a reasonable estimate of the property valuation at January 1, 1974, as the basis for computing the tax rate, although there is some agitation to reassess on July 1. We have allowed for a 30% increase in County and State assessments. We have estimated other sources of funds at their present level.

We do not want you to think that we are being overly pessimistic and that this is the worst that could happen to our tax rate - indeed, our past record has been more optimistic than pessimistic. Our real aim is to come up with our best estimate of what a $435,000 increase in the Town budget will mean to you, the Lincoln taxpayer, in 1974-75.

Financing and Our Objectives

We feel that the citizens of Lincoln have a right to expect from town government and agencies the delivery of high quality services which reflect a balancing of our objectives as a Town. Further, the cost of providing these services, and meeting these objectives, should not constitute an unfair burden on the sizable number of tax payers and citizens of the community who constitute a less affluent minority. To us, this strongly implies that the rate of increase in our tax rate must be confined to the rate of increase in people's real income.

The fact that we live in an economic climate which is at the same time both depressed and characterized by unparalleled rate of inflation means that many Lincoln families will sustain a decrease in real income this year. Cast in this light, while it is easy to be sympathetic to the fact that the same inflationary pressures you feel are also felt by the agencies which spend your tax dollar, it is clear that our objectives, fiscal and otherwise, must either be reviewed in terms of the practicality of their achievement or we must get more in value for each dollar we spend.

Clearly, the more satisfactory course is the attainment of more efficiency and productivity in the expenditure of effort and money on the part of the Town. Yet most frequently, our pleas for economy have been met by the counter plea that less money means less quality. We continue to feel that, while this may be so in many instances, it is not so in many others and that "necessity" is indeed "the mother of invention".

Often, while we are not wise enough to determine definitively whether a particular town process may be made efficient enough to require less money, one thing is clear to us, - that unless people are willing to take initiatives and sometimes risks, - to try to achieve more for less, then we never will achieve more for less. For this reason, some of the comments made to us this year are disquieting for their negativism, when the times seem to call for positivism. We need to believe more in what we can do than in what at first blush it seems we cannot do.

Recognizing that changing attitudes - unfreezing commitments to ways of doing things to which we are accustomed - is difficult to a point of understatement, it is perhaps only realistic to examine our goals and objectives as they have emerged historically. As stated in our 1971 report to the Town, our objectives have resulted in:

"(1) A Town which has grown slowly as a result of its land use policies;

(2) A Town in which the cost of town services is less than many other communities;

(3) A Town committed to quality education;

(4) A Town committed to conservation and the use of natural resources;

(5) A Town of relatively mixed incomes and occupations which has a fairly stable population - people who came stayed, but enough new people came to give the Town new blood."

In examining the events of the last few years, our present course seems to be toward:

(1) A Town which will grow rapidly as a result of the Farrar Pond Village and the Lincoln Foundation's projects, which have altered land use policies in the direction of more concentrated land use on a selective basis;

(2) A Town in which the cost of services soon will be no longer less than other communities;

(3) A Town which continues to be committed to quality education, but is confronting educational cost pressures due to declining enrollment;

(4) A Town which continues to be committed to conservation and use of natural resources, with perhaps less emphasis in the future on acquisition of natural resources and more on management and use of our current resources;

(5) A Town which has taken a step toward maintaining social and economic heterogeneity through the Lincoln Foundation's project, but a Town confronted with financial pressures which

may cancel out some of the benefits of this project.

In examining our objectives and our response to them, one thing becomes evident. Our objectives and strategic thrusts to meet them are interdependent and interrelated. For instance, high costs make it less possible for people of moderate income to live here and land use policies which result in slow growth or, for that matter, rapid growth which excludes families with children, when coupled with nationally declining birth rates, impacts severely on economically educating a child in Lincoln.

The growing interdependence of our objectives, if indeed they still are or should be our objectives, places a new burden on each Town agency - one involving not so much the meeting of its objectives as if it existed in a vacuum, but a balancing of all objectives in a way that satisfies the Town. If we are not up to taking this co-ordinated view of the Town, and if each agency proceeds from the premise of self-interest, then we must be prepared to see some of our objectives fall by the wayside and must proceed to decide which of our historical objectives are least important to us. As a Town, we do not see or sense that we have as yet made such a decision, but the time may be drawing near when we have to unless - unless - we evince more committed and positive attitudes toward the management of our affairs and the achievement of our objectives.

Betty L. Lang

William C. Munroe

Bruce R. Scott

William G. Williams, Jr.

Arthur L. Coburn, III, Chairman

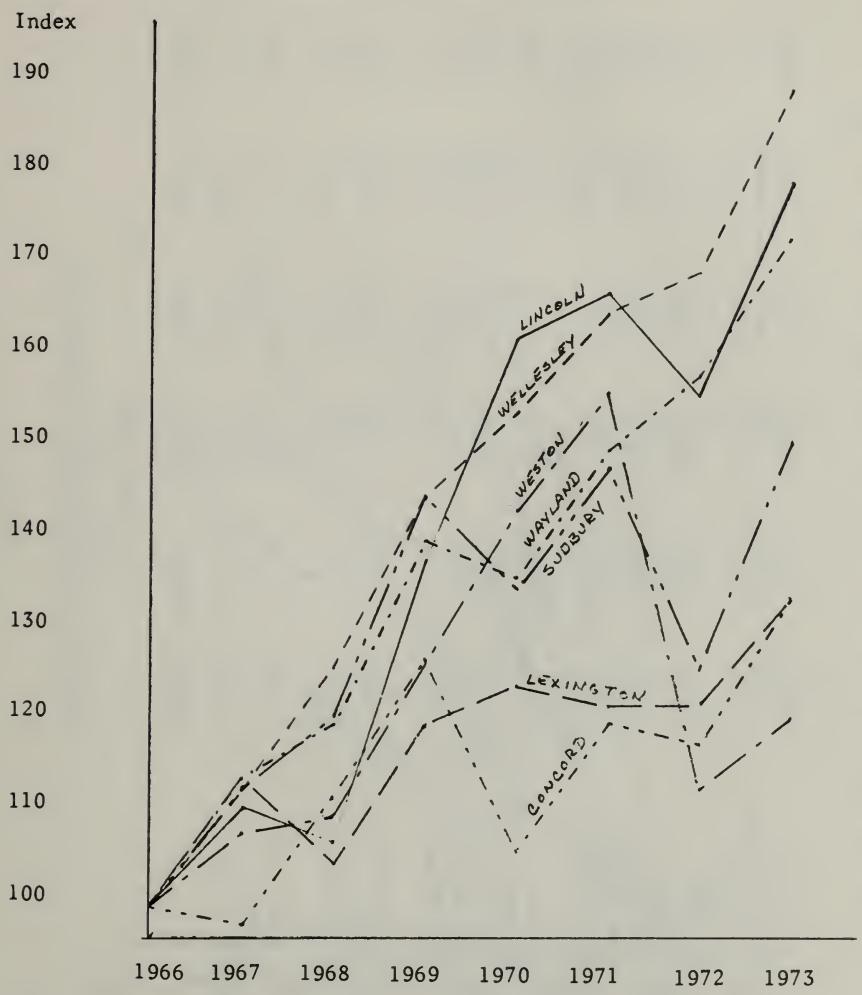
THE LINCOLN FINANCE COMMITTEE

ESTIMATED 1974-75 TAX RATE

1.	Town budget (Warrant Article 5)		$ 3,886,000
2.	Funds available to offset against budget:		
	(a) Free cash - 1/1/73	$ 92,000	
	(b) State and federal school aid	23,000	
	(c) State and county highway reimbursements	18,000	
	(d) Others	17,000	
			(150,000)
3.	Budget appropriations to be paid by taxation		3,736,000
4.	Other warrant articles		91,000
5.	Total warrant articles to be paid by taxation		$ 3,827,000
6.	County and State assessments:		
	(a) County	$133,000	
	(b) State and MBTA	98,000	
			231,000
7.	Total expenditures to be raised by taxation		$ 4,058,000
8.	Other sources of funds:		
	(a) State and local aid funds	$520,000	
	(b) Motor Vehicle Excise Tax	160,000	
	(c) Federal revenue sharing	55,000	
	(d) Others (net)	40,000	
			775,000
9.	Total to be raised by taxation		$ 3,283,000
10.	Estimated property valuation (1/1/74)		$49,000,000
11.	Estimated tax rate (per $1,000 assessed value)		$ 67.00

EXHIBIT 2

RELATIVE INCREASE IN TAX RATE
1966-1973
(Using equalized valuation)



1966 = 100

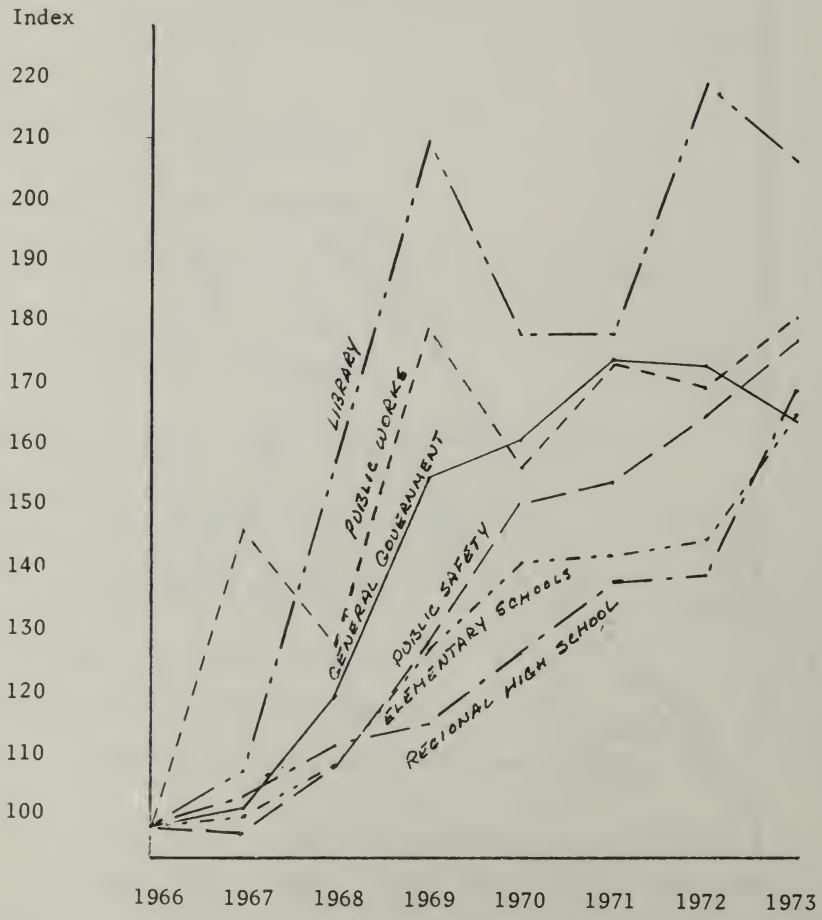
Reassessments in Concord and Sudbury (1970) and Weston (1972) account for the significant decrease in their rates for these years.

Equalized valuations are adjusted biennially - the 1972 adjustment results in some decrease in the equalized tax rate in most towns.

EXHIBIT 3

INCREASES IN EXPENDITURES
FOR MAJOR DEPARTMENTS
1966 - 1973

(Adjusted for Population Changes)



1966 expenditures = 100

Population: Schools = average pupils per calendar year
Other = census or estimated population January 1 each year

Note: This graph is based on the expenses as shown in Exhibit 4.

EXHIBIT 4

DETAILS OF DEPARTMENTAL EXPENDITURES
1966 - 1973
(000's omitted)

DEPARTMENT		1966	1967	1968	1969	1970	1971	1972	1973
General Government (A)	Operating Expense	$ 68	$ 74	$ 88	$ 116	$ 119	$ 112	$ 124	$ 128
	Other Expenses (B)	2	--	--	--	4	22	10	--
	Total Expenses	$ 70	$ 74	$ 88	$ 116	$ 123	$ 134	$ 134	$ 128
Public Safety (A)	Operating Expense	$ 148	$ 149	$ 165	$ 193	$ 237	$ 254	$ 277	$ 300
	Other Expenses (B)	7	7	11	20	18	6	6	6
	Total Expenses	$ 155	$ 156	$ 176	$ 213	$ 255	$ 260	$ 283	$ 306
Public Works	Operating Expense	$ 93	$ 119	$ 144	$ 194	$ 253	$ 221	$ 255	$ 220
	Other Expenses (B)	37	91	29	50	37	29	37	36
	Total Expenses	$ 130	$ 210	$ 173	$ 244	$ 290	$ 250	$ 292	$ 256
	Reimbursements	4	20	5	5	77	12	56	2
	Net Expenses	$ 126	$ 190	$ 168	$ 239	$ 213	$ 238	$ 236	$ 254
Elementary Schools	Operating Expense	$ 772	$ 826	$ 909	$1047	$1172	$1251	$1315	$1346
	Other Expenses (B)	155	150	142	163	202	186	180	169
	Total Expenses	$ 927	$ 976	$1041	$1210	$1374	$1437	$1495	$1515
	Reimbursements	133	167	166	197	272	350	429	352
	Net Expenses	$ 794	$ 819	$ 875	$1013	$1102	$1087	$1064	$1163
Regional High School (A)	Operating Expense	$ 251	$ 281	$ 328	$ 367	$ 424	$ 485	$ 548	$ 643
	Other Expenses (B)	48	59	56	51	58	55	43	68
	Total Expenses	$ 299	$ 340	$ 384	$ 418	$ 482	$ 540	$ 591	$ 711

Department		1966	1967	1968	1969	1970	1971	1972	1973
Libraries (A)	Operating Expense	$ 37	$ 42	$ 49	$ 59	$ 74	$ 82	$ 85	$ 90
	Other Expenses (B)	6	5	21	35	8	--	17	7
	Total Expenses	$ 43	$ 47	$ 70	$ 94	$ 82	$ 82	$ 102	$ 97

(A) These Departments received no significant Federal or State reimbursements.

(B) Other expenses include debt service costs and special warrant article expenditures.

EXHIBIT 5

GENERAL STATISTICS - 1957 THROUGH 1973

Year	Real & Personal Property Assessed Value	Tax Rate	Year End Town Debt	Annual Debt Payments (Principal)	Town Tax Levy	Population	New Housing Starts
1957	$ 7,248,630.	$ 68.00	$1,007,000.	$ 41,500.	$ 492,906.	3,070[E]	34
1958	7,718,935.	75.00	1,046,000.	71,000.	578,920.	3,300[E]	18
1959	8,253,962.	83.00	1,210,000.	76,000.	685,079.	3,450[E]	16
1960	8,437,218.	94.00	1,119,000.	91,000.	784,772.	3,968[FC]	19
1961	8,830,496.	100.00	1,028,000.	91,000.	885,249.	4,068[E]	18
1962	9,104,200.	103.00	1,698,000.	90,000.	937,679.	4,150[E]	27
1963	9,328,245.	112.00	1,653,000.	130,000.	1,044,875.	4,325[E]	22
1964	13,934,980.	77.00	1,641,500.	135,000.	1,072,993.	4,500[E]	35
1965	14,423,209.	77.00	1,552,000.	154,500.	1,110,587.	4,463[SC]	40
1966	38,017,060.	35.00	1,521,000.	156,000.	1,330,597.	4,600[E]	41
1967	39,895,810.	37.00	1,365,000.	156,000.	1,476,144.	4,700[E]	21
1968	41,159,190.	37.50	1,364,000.	134,000.	1,543,469.	4,750[E]	27
1969	42,322,008.	47.10	2,977,000.	146,000.	1,993,367.	4,850[E]	36
1970	44,518,140.	52.60	2,126,000.	141,000.	2,341,654.	4,950[E]	15
1971	46,802,805.	54.40	2,406,150.	245,000.	2,546,073.	4,976[TC]	9
1972	47,592,330.	57.00	1,980,000.	233,000.	2,712,763.	5,032[TC]	11
1973	48,537,760.	63.80	1,872,000.	247,000.	3,096,773.	5,002[TC]	40

SC - State Census - FC - Federal Census - TC - Town Census - E - Estimated

EXHIBIT 6

SCHEDULE OF APPROPRIATIONS
FOR THE PERIOD FROM JANUARY 1, 1973 THROUGH JUNE 30, 1974,
EXPENDITURES FOR THE CALENDAR YEAR 1973 AND
RECOMMENDATIONS FOR THE FISCAL PERIOD JULY 1, 1974-JUNE 30, 1975

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
GENERAL GOVERNMENT				
Selectmen				
2. Salaries	450.00	300.00	150.00	300.00
3. Personal Expense	450.00	300.00	150.00	300.00
4. Expense	1,900.00	783.98	1,116.02	1,200.00
5. Out of State Travel	750.00	--	750.00	500.00
	3,550.00	1,383.98	2,166.02	2,300.00
Executive Secretary				
6. Salary	27,000.00	17,803.16	9,196.84	19,260.00
7. Expense	787.00	91.17	695.83	525.00
	27,787.00	17,894.33	9,892.67	19,785.00
Finance Committee				
10. Expense	250.00	78.36	171.64	125.00
Town Office				
13. Administration & Finance	16,000.00	--	16,000.00	15,250.00
14. Admin. & Finance - Exp.	1,000.00	--	1,000.00	1,000.00
15. Clerks' salaries	32,365.00	21,269.00	11,096.00	31,015.00
16. Expense	8,200.00	4,904.95	3,295.05	6,000.00
17. Metered Postage	3,600.00	2,001.29	1,598.71	2,600.00
	61,165.00	28,175.24	32,989.76	55,865.00
Town Accountant				
20. Salary	13,225.00	8,643.39	4,581.61	10,000.00

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
Town Accountant (Cont.)				
21. Expense	1,030.00	479.94	550.06	800.00
	14,255.00	9,123.33	5,131.67	10,800.00
Treasurer & Collector				
30. Salaries	32,090.00	21,229.47	10,860.53	23,650.00
31. Expense	8,383.00	3,442.09	4,940.91	5,100.00
	40,473.00	24,671.56	15,801.44	28,750.00
Board of Assessors				
50. Salaries	3,325.00	1,350.00	1,975.00	2,550.00
51. Expense	2,620.00	1,122.00	1,498.00	2,241.00
	5,945.00	2,472.00	3,473.00	4,791.00
Legal				
55. Legal	13,200.00	8,800.00	4,400.00	9,330.00
56. Expense	300.00	153.67	146.33	215.00
	13,500.00	8,953.67	4,546.33	9,545.00
Town Clerk				
60. Salary	300.00	200.00	100.00	200.00
61. Expense	400.00	139.18	260.82	300.00
	700.00	339.18	360.82	500.00
Election & Registration				
70. Registrars' salaries	400.00	200.00	200.00	200.00
71. Election Officials	400.00	116.00	284.00	600.00
72. Expense	3,500.00	1,583.23	1,916.77	2,000.00
	4,300.00	1,899.23	2,400.77	2,800.00
Planning Board				
80. Expense	8,817.00	1,577.81	7,239.19	8,865.00

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
Board of Appeals				
81. Expense	450.00	170.37	279.63	300.00
Conservation Commission				
82. Expense	10,200.00	3,708.99	6,491.01	10,700.00
Consulting & Engineering				
85. Expense	18,000.00	17,433.81	566.19	13,900.00
Town Hall				
90. Custodians	7,920.00	4,414.16	3,505.84	5,775.00
91. Maintenance & Expense	7,250.00	5,908.72	1,341.28	8,705.00
	15,170.00	10,322.88	4,847.12	14,480.00
TOTALS FOR GENERAL GOVERNMENT	224,562.00	128,204.74	96,357.26	183,506.00
PROTECTION OF PERSONS & PROPERTY				
Police Department				
100. Salaries	193,605.00	126,915.91	66,689.09	140,000.00
100. Salaries - Ed. Incentive	3,000.00	3,000.00	--	3,000.00
101. Expense	21,900.00	13,478.07	8,421.93	13,600.00
102. Cruisers	7,300.00	7,300.00	--	8,300.00
	225,805.00	150,693.98	75,111.02	164,900.00

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
Fire Department				
110. Salaries	93,713.00	62,063.10	31,649.90	96,900.00
112. Expense	18,175.00	15,261.62	2,913.38	14,500.00
113. Hydrant service	36,563.00	24,374.00	12,189.00	24,675.00
	148,451.00	101,698.72	46,752.28	136,075.00
Communications				
121. Wages	44,526.00	27,838.04	16,687.96	32,190.00
122. Expense	9,000.00	5,929.72	3,070.28	9,055.00
	53,526.00	33,767.76	19,758.24	41,245.00
Civil Defense				
123. Expense	920.00	306.06	613.94	740.00
Fire & Police Building				
125. Maintenance & Expense	7,495.00	4,851.45	2,643.55	5,750.00
126. Outside rental	1,800.00	1,200.00	600.00	1,200.00
	9,295.00	6,051.45	3,243.55	6,950.00
Inspectors of Buildings				
128. Inspectors' fees	12,750.00	7,647.54	5,102.46	10,100.00
129. Expense	225.00	166.28	58.72	475.00
	12,975.00	7,813.82	5,161.18	10,575.00
TOTALS FOR PROTECTION OF PERSONS & PROPERTY	450,972.00	300,331.79	150,640.21	360,485.00
HEALTH & SANITATION				
Board of Health				
200. Salaries	19,375.00	12,277.00	7,098.00	14,300.00
201. Expense	9,870.00	6,913.63	2,956.37	7,900.00

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
Board of Health (Cont.)				
202. Inspection service	2,700.00	1,752.18	947.82	1,910.00
203. Garbage collection	14,625.00	9,765.00	4,860.00	10,550.00
204. Dog officer	1,200.00	839.00	361.00	850.00
205. Expense	--	--	--	500.00
TOTALS FOR HEALTH & SANITATION	47,770.00	31,546.81	16,223.19	36,010.00
PUBLIC WORKS				
Public Works Department				
300. Salaries	153,436.00	101,822.51	51,613.49	117,976.00
301. Road maintenance	18,000.00	16,242.67	1,757.33	13,000.00
302. General maintenance - ways & parks	40,360.00	23,323.25	17,036.75	29,800.00
303. Equipment & expense	25,750.00	18,166.60	7,583.40	19,350.00
304. Snow & ice removal	51,000.00	18,572.83	32,427.17	27,000.00
305. Street lights	15,000.00	9,146.90	5,853.10	15,970.00
306. Sanitary land fill	42,200.00	24,941.21	17,258.79	28,450.00
	345,746.00	212,215.97	133,530.03	251,546.00
Public Works Building				
310. Maintenance & expense	7,225.00	5,621.38	1,603.62	6,170.00
Chapter 90				
320. Maintenance	9,000.00	--	9,000.00	9,000.00
321. Construction	18,000.00	1,963.96	16,036.04	18,000.00
	27,000.00	1,963.96	25,036.04	27,000.00
TOTALS FOR PUBLIC WORKS	379,971.00	219,801.31	160,169.69	284,716.00

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
PUBLIC WELFARE				
Veterans' Services				
403. Veterans' services	16,500.00	7,102.20	9,397.80	9,000.00
TOTALS FOR PUBLIC WELFARE	16,500.00	7,102.20	9,397.80	9,000.00
EDUCATION				
Elementary Schools				
501. Administration	73,500.00	42,577.07	30,922.93	51,600.00
501A. Out of state travel	500.00	--	500.00	--
502. Instruction	1,644,850.00	1,025,006.85	619,843.15	1,182,600.00
503. Other school services	159,700.00	87,324.41	72,375.59	105,500.00
504. Operation & maintenance	298,000.00	177,711.59	120,288.41	235,800.00
507. Acq. of fixed assets	6,700.00	1,729.67	4,970.33	6,000.00
509. Programs with other systems	4,350.00	2,655.00	1,695.00	11,500.00
	2,187,600.00	1,337,004.59	850,595.41	1,593,000.00
510. Regional High School	1,052,375.18	779,385.84	272,989.34	719,253.63
511. Vo-Tech School	35,556.00	35,556.00	--	49,107.00
TOTALS FOR EDUCATION	3,275,531.18	2,151,946.43	1,123,584.75	2,361,360.63
LIBRARY				
Library				
520. Salaries	77,540.00	49,901.47	27,638.53	58,897.00
521. Books, records, etc.	26,383.00	19,738.76	6,644.24	19,258.00

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
Library (Cont.)				
522. Expense	6,188.00	3,960.52	2,227.48	4,479.00
530. Custodians	6,290.00	4,077.00	2,213.00	4,562.00
531. Maintenance & expense	14,466.00	6,278.64	8,187.36	10,890.00
TOTALS FOR LIBRARIES	130,867.00	83,956.39	46,910.61	98.086.00
RECREATION				
Recreation Committee				
600. Salaries & custodial	20,200.00	15,521.30	4,678.70	16,695.00
602. Expense	8,750.00	5,348.82	3,401.18	6,625.00
TOTALS FOR RECREATION	28,950.00	20,870.12	8,079.88	23,320.00
CEMETERIES				
Cemetery Department				
700. Interments	1,350.00	627.90	722.10	900.00
702. Maintenance & expense	9,700.00	4,331.06	5,368.94	6,000.00
TOTALS FOR CEMETERIES	11,050.00	4,958.96	6,091.04	6,900.00
TOWN DEBT SERVICE				
Debt Service				
802. Fire & police bldg. bonds	5,000.00	--	5,000.00	5,000.00
803. Int. on fire & police bldg. bonds	1,260.00	900.00	360.00	630.00
804. Int. on tax anticipation notes	24,000.00	24,961.58[R]	--	20,000.00

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
Debt Service (Cont.)				
805. School bldg. bonds	170,000.00	120,000.00	50,000.00	120,000.00
806. Int. on school bldg. bonds	61,205.00	41,890.00	19,315.00	35,500.00
809. Land purchase bonds	110,000.00	60,000.00	50,000.00	60,000.00
810. Int. on land purchase bds.	29,282.50	20,025.00	9,257.50	16,110.00
811. Multi-purpose bonds	40,000.00	20,000.00	20,000.00	20,000.00
812. Int. on multi-purpose bonds	7,000.00	4,800.00	2,200.00	3,600.00
813. Purchase of Nelson land	10,000.00	--	10,000.00	10,000.00
814. Int. on Nelson land	5,000.00	--	5,000.00	4,230.00
815. Swimming pool bonds	--	--	--	10,000.00
816. Int. on swimming pool bonds	--	--	--	5,500.00
818. Int. on Norton-Militzer land loan	--	--	--	6,000.00
TOTALS FOR DEBT SERVICE	462,747.50	292,576.58	171,132.50	316,570.00
UNCLASSIFIED				
Unclassified				
900. Middlesex Co. Pension Fd.	68,600.00	68,568.00	32.00	58,500.00
901. Employee hospital & ins. fund	62,000.00	36,300.07	25,699.93	60,500.00
902. Property & indemnity ins.	77,000.00	36,073.29	40,926.71	36,200.00
904. Printing & distributing town reports & town meeting expense	6,600.00	3,173.31	3,426.69	3,400.00
905. Preservation of town records	400.00	---	400.00	200.00
906. Celebration Committee	3,400.00	2,677.48	722.52	3,200.00
907. SILC membership	1,000.00	---	1,000.00	500.00
908. Equal Employment Opportunity Committee	450.00	---	450.00	300.00

	Appropriation 1/1/73-6/30/74	Expenditures 1/73-12/31/73	Amount Available 1/1/74 - 6/30/74	Recommendations 7/74 - 6/75
Unclassified (Cont.)				
909. Youth Director & Program	---	---	---	10,000.00
TOTALS FOR UNCLASSIFIED	219,450.00	146,792.15	72,657.85	172,800.00
RESERVE FUND	50,000.00	16,397.08	33,602.92	33,000.00
GRAND TOTALS	5,298,370.68	3,404,484.56	1,894,847.70	3,885,753.63
WATER DEPARTMENT				
Water Department				
950. Salaries	337.50	225.00	112.50	225.00
951. Wages	45,600.00	31,555.58	14,044.42	33,500.00
952. Expense	61,365.00	47,365.83	13,999.17	60,800.00
955. Bonds	43,000.00	28,000.00	15,000.00	32,000.00
956. Interest on bonds	10,685.00	6,092.50	4,592.50	5,875.00
TOTALS FOR WATER DEPARTMENT	160,987.50	113,238.91	47,748.59	132,400.00

R = Reserve Fund Transfer

WARRANT

1974 NOTICE

COMMONWEALTH OF MASSACHUSETTS

MIDDLESEX, ss.

To either of the Constables of the Town of Lincoln in said County:

GREETING:

In the name of the Commonwealth you are hereby required to notify the legal voters of said Town of Lincoln qualified to vote in Town Meeting for the transaction of Town Affairs to meet in the Brooks School Auditorium in said Lincoln on Saturday, the twenty-third day of March next, at 9:30 a.m., then and there to act on the following articles, except Article 1, and also to meet at the Fire and Police Building on Monday, the twenty-fifth day of March next, at 7:30 a.m., then and there to act on the following Article 1, by posting a copy of this Warrant, by you attested, in said Town, seven days at least before the twenty-third day of March next.

The polls for voting the Australian ballot on Monday, March twenty-fifth, will be opened at 7:30 a.m. and will be closed at 8 p.m.

ARTICLE 1. To bring in their votes for one member for each of the following offices:

Town Clerk for one year
Selectman for three years
Treasurer for one year
Assessor for three years
Collector of Taxes for three years
Two School Committee members for three years each
One School Committee member for one year
Water Commissioner for three years
Board of Health member for three years

Cemetery Commissioner for three years
Planning Board member for two years
Planning Board member for five years
Commissioner of Trust Funds for three years
Trustee of Bemis Fund for three years
Library Trustee for three years
Director of DeCordova & Dana Museum for four years
Recreation Committee member for three years
Recreation Committee member for two years

Note: Included as part of the Annual Town Election will be an election of two members for three years each to the Lincoln-Sudbury Regional District Committee.

ARTICLE 2. To bring in their votes for any committees, commissioners, trustees, and other officers required by law to be elected by ballot or otherwise.

Selectmen

ARTICLE 3. To hear and act upon the reports of Town Officers, Committees, Commissioners and Trustees.

Selectmen

ARTICLE 4. To fix the salaries and compensation of the several elective officers of the Town and to determine whether any Department, Board or Committee shall be authorized to employ for additional compensation any of its members and to fix additional compensation of such members.

Selectmen

ARTICLE 5. To raise and appropriate money for the necessary and expedient purposes of the Town, or take any other action relative thereto.

Finance Committee

ARTICLE 6. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning July 1, 1974, in accordance with the provisions of General Laws, Chapter 44, Section 4, and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with General Laws, Chapter 44, Section 17.

Selectmen

ARTICLE 7. To see if the Town will vote to appropriate gifts of money and income received from use of conservation properties for the maintenance and improvement of conservation properties, or take any other action relative thereto.

Selectmen

ARTICLE 8. To see if the Town will authorize the Board of Selectmen and the School Committee to continue the Town's annual contract with the U. S. Commissioner of Education to operate the elementary school at L. G. Hanscom Field, Bedford, Massachusetts, or take any other action relative thereto.

School Committee and Selectmen

ARTICLE 9. To see if the Town will vote to support the School Committee in its continuing plan to bring a limited number of children from Boston to the Lincoln Schools for purposes of education, or take any other action relative thereto.

School Committee

ARTICLE 10. To see if the Town will vote to raise and appropriate a sum of money for the purchase of a new fire engine for the use of the Fire Department, or take any other action relative thereto.

Selectmen

ARTICLE 11. To see if the Town will vote to raise and appropriate a sum of money for the purchase of equipment for the use of the Public Works Department, or take any other action relative thereto.

Selectmen

ARTICLE 12. To see if the Town will vote to raise and appropriate a sum of money to lay out and construct a bicycle path, partly within the boundaries of Lincoln Road and partly on private lands, from the intersection of said Lincoln Road with South Great Road (Route #117) to Long Meadow Road, all as shown on a preliminary plan entitled "Preliminary Plan of a portion of Lincoln Road with Bicycle Path", presently on file with the Town Clerk and available for inspection, a final version of said plan suitable for recording to be recorded with Middlesex South District Registry of Deeds; for said purposes to acquire necessary easements or interests in fee by eminent domain, purchase, or any other way, from private owners wherever shown on said plan; and to provide said sum by taxation or from free cash or partly from each, all under the authority of General Laws, Chapter 82, Section 35, or take any other action relative thereto.

By Petition

ARTICLE 13. To see if the Town will vote to raise and appropriate a sum of money to lay out and construct a bicycle path, partly within the boundaries of Codman Road and South Great Road and partly on private lands, from the intersection of said Codman Road with Lincoln Road, along Codman Road to South Great Road, and thence along South Great Road to Tower Road, all as shown on a preliminary plan entitled "Preliminary Plan of Portions of Codman Road and South Great Road with Bicycle Path", presently on file with the Town Clerk and available for inspection, a final version of said plan suitable for recording to be recorded with Middlesex South District Registry of Deeds; for said purposes to acquire necessary easements or interests in fee by eminent domain, purchase, or any other way, from private owners wherever shown on said plan; and to provide said sum by taxation or from free cash or partly from each, all under the authority of General Laws, Chapter 82, Section 35, or take any other action relative thereto.

Planning Board and Selectmen

ARTICLE 14. To see if the Town will vote to amend the zoning bylaw by altering the Use Regulations as they pertain to the B-2 Service Business District (Section V, B, 2), as proposed in an amendment now on file with the Town Clerk and available for inspection, or take any other action relative thereto.

Planning Board

ARTICLE 15. To see if the Town will vote to amend the General By-Laws of the Town by striking out the present Section 5 of Article II entitled "Town Meetings" and inserting in place thereof the following new Section 5, as follows:

> "Section 5. The number of voters necessary to constitute a quorum at any Town Meeting shall be 100, provided however that a number less than a quorum may from time to time adjourn the same, and provided that at the time of voting on the following questions the number of voters constituting a quorum shall be as hereinafter specified with respect to each such question:
>
> (1) An amendment to the Zoning Map of the Town to provide for the establishment of a B-3 Selected Light Industrial District under Section V, B, 3, of the Zoning ByLaw - Quorum 400;
>
> (2) Any other amendment to the Zoning Map of the Town, any vote authorizing the acquisition of property by eminent domain, any vote to borrow money authorizing the issue of notes or bonds of the Town, and any vote to effect a change in the General By-Laws of the Town - Quorum 250 each.
>
> This section shall not apply to such parts of the meetings as are devoted to the election of Town Officers.",

or take any other action relative thereto.

Selectmen

ARTICLE 16. To see if the Town will vote to appropriate from the proceeds of the fire insurance policies covering the recent damage by fire to the Garland cabin off Sandy Pond Road a sum not in excess of such proceeds ($5,826.), to be used together with any other sums that may from time to time be provided by gift, appropriation, or otherwise, for the purpose of rebuilding said cabin, or take any other action relative thereto.

Selectmen

ARTICLE 17. To see if the Town will vote to raise and appropriate a sum of money to be added to the balance remaining in the funds voted under Article 12 of the Special Town Meeting on June 7, 1972, for the installation of fire detector heat and/or smoke sensors in the Town Hall, or take any other action relative thereto.

Selectmen

ARTICLE 18. To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to be placed in a separate account in the town treasury, all as authorized by Chapter 911 of the Acts of 1971, to be expended for the celebration in the year nineteen hundred and seventy-five or nineteen hundred and seventy-six of the two hundredth anniversary of the American Revolution, or take any other action relative thereto.

Lincoln 1975 Bicentennial Commission

ARTICLE 19. To see if the Town will vote to accept Section 8D of Chapter 40 of the General Laws of the Commonwealth, which provides for the establishment of an historical commission for the preservation, promotion and development of the historical assets of the Town, and to establish an historical commission of the Town of Lincoln for the purposes and with the rights and duties provided by law, said commission to be composed of five members, to be appointed by the Selectmen for terms of three years each, except that initial terms shall be one member for one year, two members for two years, and two members for three years, or take any other action relative thereto.

Selectmen

ARTICLE 20. To see if the Town will vote to adopt the following resolution:

"RESOLVED: That the Town favors action by the Selectmen to include in the rules governing the operation of the sanitary land fill an additional provision prohibiting users of the facility from depositing newspapers, magazines and cardboard in the area to be filled and requiring that such paper products, properly bundled, be deposited in the recyclable paper receptacle provided for that purpose"

or take any other action relative thereto.

Selectmen

ARTICLE 21. To see if the Town will vote to raise and appropriate a sum of money for the purpose of meeting the Town's allocable share of expenses incurred or to be incurred by any Regional Refuse Disposal Planning Board joined by the Town's Regional Refuse Disposal Planning Committee in connection with studying the advisability of establishing a regional refuse disposal district pursuant to General Laws, Chapter 40, Section 44B, et seq., or take any other action relative thereto.

Regional Refuse Disposal Planning Board

ARTICLE 22. To see if the Town will vote to reaffirm the approval granted under Article 24 of the Warrant for the 1973 Annual Town Meeting in respect to the issuance by Lincoln-Sudbury Regional School District of bonds not exceeding $175,000 (authorized by said School District Committee on March 20, 1973) for the purpose of financing improvements to the athletic fields at the High School to correct drainage problems, notwithstanding that contrary to earlier expectations such improvements will not qualify for state aid, or act on anything relative thereto.

Lincoln-Sudbury Regional District School Committee

ARTICLE 23. To see if the Town will vote to authorize the Selectmen to act as representatives of the citizens of the Town of Lincoln to receive sums of money from Roger B.

Tyler and Benjamin T. Fawcett, Trustees under the will of Dorothy S. F. M. Codman, to establish a separate agency account for such sums, and to expend sums therefrom for the purposes for which such sums were designated by the Trustees, after consultation by the Trustees with the Selectmen and such other Town boards as the Trustees deem advisable.

Selectmen

ARTICLE 24. To see if the Town will vote to authorize the establishment of an agency account, into which all fees received in connection with the use of the Town swimming pool may be placed, said sums to be used by the Recreation Committee to pay the operating and maintenance costs of said pool, or take any other action relative thereto.

Selectmen

ARTICLE 25. To see if the Town will vote to amend the General By-Laws of the Town of Lincoln by adding to Article XI - "Miscellaneous" the following new Section 12:

> "Section 12. Wherever it exists within the Town, a bicycle path is hereby designated as a bicycle lane within the meaning of Clause 16B of Section 21 of Chapter 40 of the General Laws. Every person operating a bicycle within the Town shall, wherever a bicycle path exists, and whenever requested to do so by a police officer because of traffic conditions, ride on such path and not on the street portion of the way. A bicycle operated by any person in violation of this section may be impounded by the Police Department for a period not exceeding 15 days, or the operator may be punished by a fine of not more than $20 for each offense.",

or take any other action relative thereto.

Selectmen

ARTICLE 26. To see if the Town will amend the vote under Article 15 of the Warrant for the Annual Town Meeting held on March 24, 1973, which vote authorized the Selectmen to exchange certain parcels of land owned by the Town in South Lincoln on the northerly side of the railroad tracks for certain other parcels owned by the Trustees of the Rural Land Foundation of Lincoln upon terms and conditions specified in said vote, in order to clarify the location of an easement to be granted by the Trustees of the Rural Land Foundation of Lincoln to the Town to pass and repass by foot, horseback and motor vehicle over Lot B-1 on a preliminary study of land entitled "1973 Land Plan of South Lincoln, Mass.", by Cleverdon, Varney & Pike, dated February 26, 1973, and in order to clarify an ambiguity as to the extent of a parking easement to be retained by the Town on Lot C on said Plan, or take any other action relative thereto.

Selectmen

Hereof fail not and make due return of this Warrant with your doings thereon to the Town Clerk, at or before the time for the meeting aforesaid. Given under our hands this eleventh day of February in the year of our Lord one thousand nine hundred and seventy-four.

Robert M. Gargill
John B. Garrison
Harold A. Levey

SELECTMEN OF LINCOLN